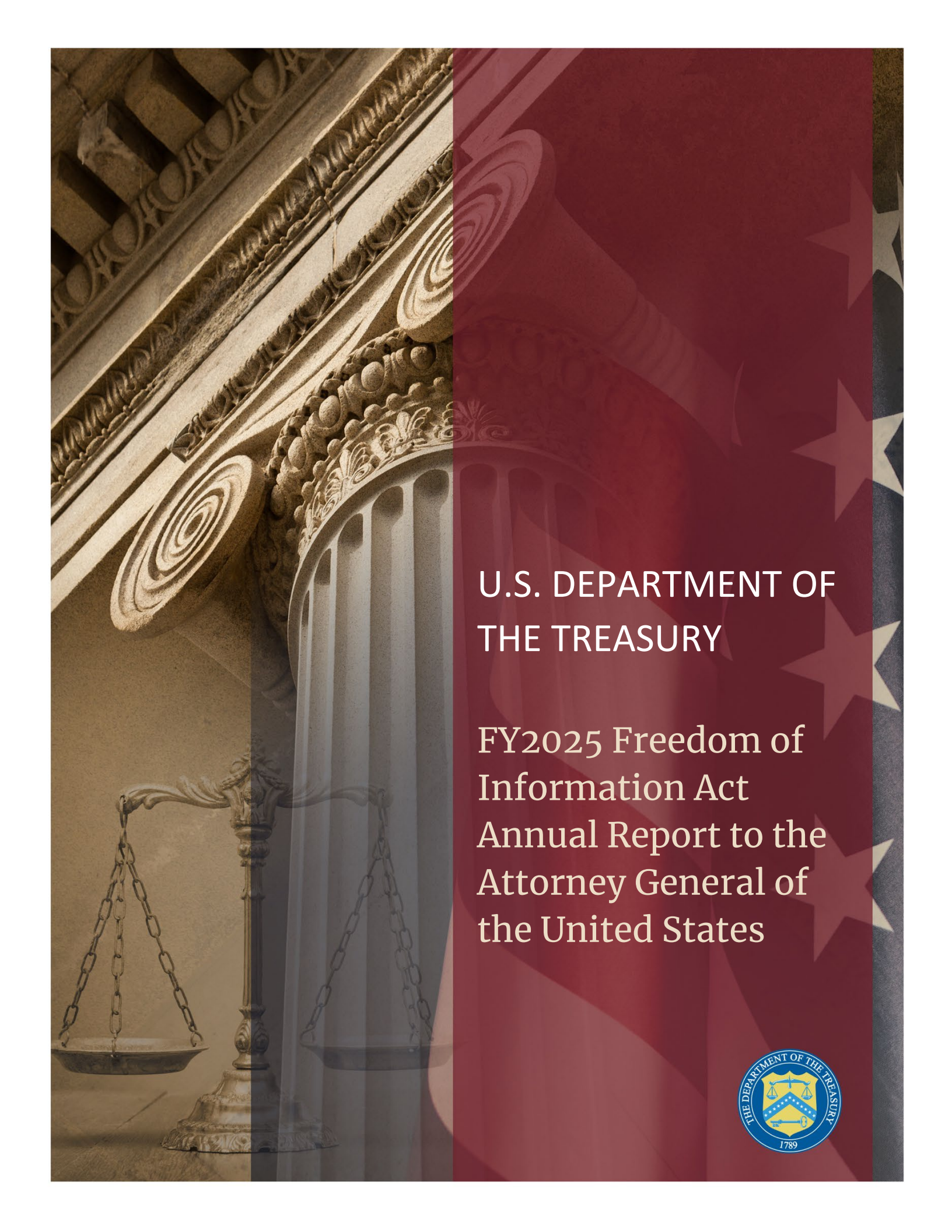




U.S. DEPARTMENT OF THE TREASURY

FY2025 Freedom of Information Act Annual Report to the Attorney General of the United States





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I. Basic Information Regarding this Report

1. Questions regarding this report may be directed to:

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Privacy, Transparency, and Records
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(202) 622-0930 Phone
(202) 622-3895 Fax
FOIA@treasury.gov

Address:
FOIA and Transparency
Department of the Treasury
Washington, DC 20220

2. This report is publicly available and can be downloaded from [Treasury's Freedom of Information Act website](#).
3. Paper copies of this report may be obtained by contacting the Office of Privacy, Transparency, and Records at the address above.

II. Making a FOIA Request

1. Contact Information

The current names, addresses, and contact information for Treasury's FOIA Officers can be found on [Treasury's Freedom of Information Act website](#).

Departmental Offices (DO)
Mr. Mark Bittner
Director of FOIA & Transparency
Department of the Treasury
(202) 622-0930 Phone

Alcohol and Tobacco Tax and Trade Bureau
(TTB)
Mr. Quinton Mason
1310 G Street, N.W., Box 12
Washington, DC 20005
(202) 882-9904 Phone

Bureau of Engraving and Printing (BEP)
14th & C Streets, S.W., Room 419A
Washington, DC 20228
(202) 874-4608 Phone

Bureau of the Fiscal Service (Fiscal Service)
Ms. Cynthia Sydnor
3201 Pennsy Drive, Building E. Landover, MD
20785
(202) 874-5602 Phone

Treasury Inspector General for Tax
Administration (TIGTA)
901 D. Street, SW, Suite 600
Washington, DC 20024
(202) 622-4068 Phone

Office of the Comptroller of the Currency
(OCC)
Ms. Pauline Byrd
400 7th Street, S.W.
Washington, DC 20219
(202) 649-6700 Phone

Financial Crimes Enforcement Network
(FinCEN)
Ms. Terri Robertson
P.O. Box 39
Vienna, VA 22183
(703) 905-5034 Phone

Internal Revenue Service (IRS)
HQ Stop 211
P.O. Box 621506
Atlanta, GA 30362-3006
(312) 292-2929 Phone

United States Mint (Mint)
Ms. Lateau Jones
801 9th Street, N.W., 8th Floor Washington, DC
20220
(202) 354-7600 Phone

2. Brief description of why requests are not granted

The Department of the Treasury may not grant full access to records because of several reasons. Some records are classified. Others are specifically exempt from disclosure pursuant to statute, such as records that contain Bank Secrecy Act information or certain tax return information. This information falls within the scope of Exemption 3. Still other records and information that are obtained from private businesses and submitted in confidence or that contain proprietary information fall within the scope of Exemption 4. Internal agency communications representing the deliberative process, attorney work product, or attorney-client records fall within the scope of Exemption 5. Private information obtained from individuals may fall within the scope of Exemptions 6 and/or 7(C). Treasury also relies on Exemption 7(E) to protect information that would disclose techniques and procedures for law enforcement investigations or prosecutions or would disclose guidelines for law enforcement investigations or prosecutions if such disclosure could be expected to risk circumvention of the law. Finally, Treasury protects information and records contained in or related to the examination or the supervision of financial institutions under the authority of Exemption 8.

3. FOIA Regulations

[Treasury's FOIA regulations](#) are codified at 31 CFR Part 1, Subpart A.

The Financial Stability Oversight Council (FSOC) FOIA regulations are codified at 12 CFR Part 1301.

III. Acronyms, Definitions, and Exemptions

1. Agency-specific acronyms used in this Report:

Component Abbreviation	Component Name
BEP	Bureau of Engraving and Printing
DO ¹	Departmental Offices
FinCEN	Financial Crimes Enforcement Network
Fiscal Service	Bureau of the Fiscal Service
IRS	Internal Revenue Service
MINT	United States Mint
OCC	Office of the Comptroller of the Currency
TIGTA	Treasury Inspector General for Tax Administration
TTB	Alcohol Tobacco Tax and Trade Bureau

2. Basic terms used in this Report

- a. **Administrative Appeal** – a request to a federal agency asking that it review at a higher administrative level a FOIA determination made by the agency at the initial request level.
- b. **Average Number** – the number obtained by dividing the sum of a group of numbers by the quantity of numbers in the group. For example, of 3, 7, and 14, the average number is 8.
- c. **Backlog** – the number of requests or administrative appeals that are pending at an agency at the end of the fiscal year that are beyond the statutory time period for a response.

¹ DO includes the Offices of Domestic Finance, Economic Policy, Financial Research, General Counsel, International Affairs, Legislative Affairs, Management, Public Affairs, Tax Policy, Terrorism and Financial Intelligence, and the Treasurer of the United States. DO statistics in this report also include requests made to the Financial Stability Oversight Council, an entity chaired by the Secretary of the Treasury and the Treasury Office of the Inspector General.

- d. **Component** – for agencies that process requests on a decentralized basis, a “component” is an entity, also sometimes referred to as an Office, Division, Bureau, Center, or Directorate, within the agency that processes FOIA requests. The FOIA now requires that agencies include in their Annual FOIA Report data for both the agency overall and for each principal component of the agency.
- e. **Consultation** – the procedure whereby the agency responding to a FOIA request first forwards a record to another agency for its review because that other agency has an interest in the document. Once the agency in receipt of the consultation finishes its review of the record, it responds back to the agency that forwarded it. That agency, in turn, will then respond to the FOIA requester.
- f. **Exemption 3 Statute** – a federal statute that exempts information from disclosure and which the agency relies on to withhold information under subsection (b)(3) of the FOIA.
- g. **FOIA Request** – a FOIA request is generally a request to a federal agency for access to records concerning another person (i.e., a “third-party” request), or concerning an organization, or a particular topic of interest. FOIA requests also include requests made by requesters seeking records concerning themselves (i.e., “first-party” requests) when those requesters are not subject to the Privacy Act, such as non-U.S. citizens. Moreover, because all first-party requesters should be afforded the benefit of both the access provisions of the FOIA as well as those of the Privacy Act, FOIA requests also include any first-party requests where an agency determines that it must search beyond its Privacy Act “systems of records” or where a Privacy Act exemption applies, and the agency looks to FOIA to afford the greatest possible access. All requests which require the agency to utilize the FOIA in responding to the requester are included in this Report. Additionally, a FOIA request includes records referred to the agency for processing and direct response to the requester. It does not however, include records for which the agency has received a consultation from another agency (Consultations are reported separately in Section XII of this Report).
- h. **Full Grant** – an agency decision to disclose all records in full in response to a FOIA request.
- i. **Full Denial** – an agency decision not to release any records in response to a FOIA request because the records are exempt in their entirety under one or more of the FOIA exemptions, or because of a procedural reason, such as when no records could be located.
- j. **Median Number** – the middle, not average, number. For example, of 3, 7, and 14, the median number is 7.

- k. **Multi-track processing** – a system in which simple requests requiring relatively minimal review are placed in one processing track and more voluminous and complex requests are placed in one or more other tracks. Requests granted expedited processing are placed in yet another track. Requests in each track are processed on a first in/first out basis.
 - i. **Expedited processing** – an agency will process a FOIA request on an expedited basis when a requester satisfies the requirements for expedited processing as set forth in the statute and in agency regulations.
 - ii. **Simple request** – a FOIA request that an agency using multi-track processing places in its fastest (non-expedited) track based on the low volume and/or simplicity of the records requested.
 - iii. **Complex request** – a FOIA request that an agency using multi-track processing places in a slower track based on the high volume and/or complexity of the records requested.
- l. **Partial Grant/Partial Denial** – in response to a FOIA request, an agency decision to disclose portions of the records and to withhold other portions that are exempt under the FOIA, or to otherwise deny a portion of the request for a procedural reason.
- m. **Pending Request or Pending Administrative Appeal** – a request or administrative appeal for which an agency has not taken final action in all respects.
- n. **Perfected Request** – a request for records which reasonably describes such records and is made in accordance with published rules stating the time, place, fees (if any) and procedures to be followed.
- o. **Processed Request or Processed Administrative Appeal** – a request or administrative appeal for which an agency has taken final action in all respects.
- p. **Range in Number of Days** – the lowest and highest number of days to process requests or administrative appeals.
- q. **Time Limits** – the time period in the statute for an agency to respond to a FOIA request (ordinarily 20 working days from receipt of a "perfected" FOIA request).

3. Descriptions of the nine FOIA Exemptions:

- a. **Exemption 1:** classified national defense and foreign relations information.

- b. **Exemption 2:** information that is related solely to the internal rules and practices of an agency.
- c. **Exemption 3:** information that is prohibited from disclosure by another federal law.
- d. **Exemption 4:** trade secrets and other confidential business information.
- e. **Exemption 5:** inter-agency or intra-agency communications that are protected by legal privileges.
- f. **Exemption 6:** information involving matters of personal privacy.
- g. **Exemption 7:** records or information compiled for law enforcement purposes, to the extent that the production of those records (A) could reasonably be expected to interfere with enforcement proceedings, (B) would deprive a person of a right to a fair trial or an impartial adjudication, (C) could reasonably be expected to constitute an unwarranted invasion of personal privacy, (D) could reasonably be expected to disclose the identity of a confidential source, (E) would disclose techniques and procedures for law enforcement investigations or prosecutions, or would disclose guidelines for law enforcement investigations or prosecutions, or (F) could reasonably be expected to endanger the life or physical safety of any individual.
- h. **Exemption 8:** information relating to the regulation or supervision of financial institutions.
- i. **Exemption 9:** geological information on wells.

IV. Exemption 3 Statutes

Statute	Type of Information Withheld	Case Citation	Agency / Component	Number of Times Relied upon by Agency / Component	Total Number of Times Relied upon by Agency Overall
31 U.S.C. § 5319	Reports pertaining to monetary instruments transactions filed under subchapter II of chapter 53 of title 31 and records of those reports	Yunes v. DOJ, 263 F. Supp. 3d 82, 87 (D.D.C. 2017); Council on Am.-Islamic Rels., Cal. v. FBI, 749 F. Supp. 2d 1104, 1117 (S.D. Cal. 2010); Berger v. IRS, 487 F. Supp. 2d 482, 496-97 (D.N.J. 2007), affd on other grounds, 288 F. App'x 829 (3d Cir. 2008).	FinCEN	98	291
			TIGTA	1	
			DO	1	
			IRS	191	

18 U.S.C. § 208(d)(1)	Providing that "a copy of any determination granting an exemption under subsection (b)(1) or (b)(3) [from application of penalties for acts affecting personal financial interests determined to constitute bribery, graft, or conflicts of interest] shall be made available to the public," but exempting from this disclosure requirement "any information contained in the determination that would be exempt from disclosure under section 552 of title 5"	Seife v. NIH, 874 F. Supp. 2d 248, 256 (S.D.N.Y. 2012).	DO	4	5
			TTB	1	
21 U.S.C. § 1904(e)(3)	Information related to foreign narcotics traffickers	N/A	DO	1	1
31 U.S.C. § 5336(C)(2)	Beneficial ownership information reported under this section shall be confidential and may not be disclosed	N/A	FinCEN	1	1
50 U.S.C. § 3605 (formerly at 50 U.S.C. § 402 note)	Information pertaining to the functions or organization of NSA; certain information pertaining to NSA employees	ACLU v. DOJ, 681 F.3d 61, 72- 75 (2d Cir. 2012); Elec. Priv. Info. Ctr. v. NSA, 678 F.3d 926, 931 (D.C. Cir. 2012); Houghton v. NSA, 378 F. App'x 235, 238-39 (3d Cir. 2010) (per curiam); Lahr v. NTSB, 569 F.3d 964, 985 (9th Cir. 2009).	DO	1	1
5 U.S.C. § 13107 (formerly at 5 U.S.C. app § 105)	Financial disclosure reports and applications to inspect financial disclosure reports	N/A	BEP	1	1
26 U.S.C. §§ 6103, 6105	Certain tax return information, to include Taxpayer Identification Numbers of third parties, and certain tax convention information	Church of Scientology v. IRS, 484 U.S. 9, 15 (1987) (26 U.S.C. § 6103); Pac. Fisheries, Inc. v. IRS, 395 F. App'x. 438, 440 (9th Cir. 2010) (unpublished disposition) (26 U.S.C. §§ 6103, 6105); Tax Analysts v. IRS, 217 F. Supp. 2d 23, 27-29 (D.D.C. 2002) (26 U.S.C. § 6105), amended (D.D.C. Nov. 23, 1998).	IRS	2565	2593
			TIGTA	28	
Fed. R. Crim. P. 6(e), enacted by Act of July 30, 1977, Pub. L. No. 95-78, 91 Stat. 319	Certain records that would reveal some secret aspect pertaining to grand jury proceedings	Sorin v. DOJ, No. 18-99, 2018 WL 6431027 (2d Cir. Dec. 6, 2018) (per curiam); Sussman v. USMS, 494 F.3d 1106, 1113 (D.C. Cir. 2007); Widi v. McNeil, No. 12-00188, 2016 WL 4394724, at *23 (D. Me. Aug 16, 2016); Durham v. U.S. Att'y Gen., No. 06-843, 2008 WL 620744, at *2 (E.D. Tex. Mar. 3, 2008); Cozen O'Connor v. U.S. Dep't of Treasury, 570 F. Supp. 2d 749, 776 (E.D. Pa. 2008).	IRS	13	16
			TIGTA	3	

18 U.S.C. § 701	Likeness of any badge, identification card, or other insignia, of the design prescribed by the head of any department or agency of the United States for use by any officer or employee thereof, or any colorable imitation thereof	Jones v. IRS, No. 06-CV-322, 2008 WL 1901208, at *3-4 (W.D. Mich. Apr. 25, 2008).	IRS	1	1
26 U.S.C. §§ 6103, 6105	Certain tax return information, to include Taxpayer Identification Numbers of third parties, and certain tax convention information	Church of Scientology v. IRS, 484 U.S. 9, 15 (1987) (26 U.S.C. § 6103); Elec. Priv. Info. Ctr. v. IRS, 910 F.3d 1232, 1237 (D.C. Cir. 2018); Leonard v. U.S. Dep't of Treasury, 590 F. App'x. 141, 143-44 (3d Cir. 2014) (per curiam); Pac. Fisheries, Inc. v. IRS, 395 F. App'x. 438, 440 (9th Cir. 2010) (unpublished disposition) (26 U.S.C. §§ 6103, 6105); Nosal v. IRS, 523 F. Supp. 3d 72, 79 (D.D.C. 2021).	IRS	17	17
41 U.S.C. § 4702 (formerly at 41 U.S.C. § 253b(m)(1))	Contractor proposals that are in the possession or control of an executive agency and that have not been set forth or incorporated by reference into contracts	Lenahan v. HHS, No. 23-06041, 2025 WL 1159878, at *3 (N.D. Cal. Apr. 21, 2025); Sinkfield v. HUD, No. 10-885, 2012 U.S. Dist. LEXIS 35233, at *13-15 (S.D. Ohio Mar. 15, 2012); Margolin v. NASA, No. 09-00421, 2011 WL 1303221, at *6 (D. Nev. Mar. 31, 2011); Hornbostel v. U.S. Dep't of the Interior, 305 F. Supp. 2d 21, 30 (D.D.C. 2003), summary affirmance granted, No. 03-5257, 2004 WL 1900562 (D.C. Cir. Aug. 25, 2004).	IRS	3	3
31 U.S.C. § 310(i)	Information obtained by foreign law enforcement and financial intelligence units	N/A	FinCEN	1	1
31 USC 5323(g)(4)(b)	Information which could reasonably be expected to reveal the identity of a whistleblower	N/A	FinCEN	1	1

V. FOIA Requests

A. FOIA REQUESTS -- RECEIVED, PROCESSED AND PENDING FOIA REQUESTS

Agency / Component	Number of Requests Pending as of Start of Fiscal Year	Number of Requests Received in Fiscal Year	Number of Requests Processed in Fiscal Year	Number of Requests Pending as of End of Fiscal Year
BEP	97	166	241	22
DO	1299	2581	2284	1596
FinCEN	11	425	389	47

Fiscal Service	35	1160	1027	168
MINT	225	162	75	312
TIGTA	17	537	523	31
TTB	16	108	122	2
OCC	120	2014	2033	101
IRS	1993	9340	9811	1522
AGENCY OVERALL	3813	16493	16505	3801

After reviewing its database, Treasury updated the number of requests pending at the start of the Fiscal Year for the following components: DO, Mint, and OCC.

B. (1). DISPOSITION OF FOIA REQUESTS -- ALL PROCESSED REQUEST

Agency / Component	Number of Full Grants	Number of Partial Grants / Partial Denials	Number of Full Denials Based on Exemptions	Number of Full Denials Based on Reasons Other than Exemptions									TOTAL
				No Records	All Records Referred to Another Component or Agency	Request Withdrawn	Fee-Related Reason	Records not Reasonably Described	Improper FOIA Request for Other Reason	Not Agency Record	Duplicate Request	Other *Explain in Chart Below	
BEP	29	51	4	64	0	2	0	34	46	8	3	0	241
DO	46	105	24	198	4	128	0	121	405	22	1231	0	2284
FinCEN	14	17	98	51	0	37	0	33	55	70	14	0	389
Fiscal Service	92	371	9	353	33	15	3	8	85	36	22	0	1027
MINT	8	2	2	29	0	12	0	12	2	3	5	0	75
TIGTA	14	80	26	23	116	12	1	4	217	0	30	0	523
TTB	4	19	9	15	0	5	0	26	11	22	11	0	122
OCC	1394	78	11	128	2	64	7	35	15	251	48	0	2033
IRS	1560	2453	828	700	110	457	33	102	2830	5	733	0	9811
AGENCY OVERALL	3161	3176	1011	1561	265	732	44	375	3666	417	2097	0	16505

B. (2). DISPOSITION OF FOIA REQUESTS -- "OTHER" REASONS FOR "FULL DENIALS BASED ON REASONS OTHER THAN EXEMPTIONS"

Agency / Component	Description of "Other" Reasons for Denials from Chart B(1)	Number of Times "Other" Reason Was Relied Upon	TOTAL
DO	N/A	0	0
TTB	N/A	0	0
BEP	N/A	0	0
OCC	N/A	0	0
FinCEN	N/A	0	0
Fiscal Service	N/A	0	0
MINT	N/A	0	0
TIGTA	N/A	0	0
IRS	N/A	0	0
AGENCY OVERALL			0

B. (3). DISPOSITION OF FOIA REQUESTS -- NUMBER OF TIMES EXEMPTIONS APPLIED

Agency / Component	Ex. 1	Ex. 2	Ex. 3	Ex. 4	Ex. 5	Ex. 6	Ex. 7(A)	Ex. 7(B)	Ex. 7(C)	Ex. 7(D)	Ex. 7(E)	Ex. 7(F)	Ex. 8	Ex. 9
BEP	0	5	1	3	16	46	1	0	9	0	7	0	2	0
DO	8	0	7	35	40	110	2	0	12	1	11	4	2	0
FinCEN	0	3	100	1	7	17	1	0	0	0	3	0	0	0
Fiscal Service	0	3	0	11	7	107	0	0	0	0	1	0	0	0
MINT	0	1	0	0	2	3	0	0	1	0	0	0	0	0
TIGTA	0	1	28	1	8	97	12	0	87	2	65	0	0	0
TTB	0	0	1	7	4	18	0	0	0	0	3	1	0	0
OCC	0	5	0	40	26	57	0	0	0	0	0	0	26	0
IRS	0	61	2579	59	452	1208	361	4	735	7	894	2	0	0
AGENCY OVERALL	8	79	2716	157	562	1663	377	4	844	10	984	7	30	0

VI. Administrative Appeals

A. ADMINISTRATIVE APPEALS OF INITIAL DETERMINATIONS OF FOIA REQUESTS -- RECEIVED, PROCESSED, AND PENDING ADMINISTRATIVE APPEALS

Agency / Component	Number of Appeals Pending as of Start of Fiscal Year	Number of Appeals Received in Fiscal Year	Number of Appeals Processed in Fiscal Year	Number of Appeals Pending as of End of Fiscal Year
BEP	1	3	3	1
DO	35	34	13	56
FinCEN	4	0	2	2
Fiscal Service	1	52	48	5
MINT	2	1	1	2
TIGTA	0	23	23	0
TTB	0	0	0	0
OCC	1	19	19	1
IRS	5	161	152	14
AGENCY OVERALL	49	293	261	81

After reviewing its database, Treasury updated the number of appeals pending at the start of the Fiscal Year for the following components: Mint.

B. DISPOSITION OF ADMINISTRATIVE APPEALS -- ALL PROCESSED APPEALS

Agency / Component	Number Affirmed on Appeal	Number Partially Affirmed & Partially Reversed/Remanded on Appeal	Number Completely Reversed/Remanded on Appeal	Number of Appeals Closed for Other Reasons	TOTAL
BEP	1	0	1	1	3
DO	8	1	1	3	13
FinCEN	1	0	1	0	2
Fiscal Service	46	2	0	0	48
MINT	1	0	0	0	1
TIGTA	19	3	0	1	23
TTB	0	0	0	0	0
OCC	3	3	2	11	19
IRS	127	3	22	0	152
AGENCY OVERALL	206	12	27	16	261

C. (1). REASONS FOR DENIAL ON APPEAL -- NUMBER OF TIMES EXEMPTIONS APPLIED

Agency / Component	Ex. 1	Ex. 2	Ex. 3	Ex. 4	Ex. 5	Ex. 6	Ex. 7(A)	Ex. 7(B)	Ex. 7(C)	Ex. 7(D)	Ex. 7(E)	Ex. 7(F)	Ex. 8	Ex. 9
BEP	0	0	0	0	0	1	0	0	1	0	0	0	0	0
DO	0	0	0	1	2	1	0	0	0	0	0	0	0	0
FinCEN	0	0	1	0	0	0	0	0	0	0	0	0	0	0
Fiscal Service	0	0	1	3	0	2	0	0	0	0	0	0	0	0
MINT	0	0	0	0	1	0	0	0	0	0	0	0	0	0
TIGTA	0	0	7	0	1	15	2	0	15	1	12	0	0	0
TTB	0	0	0	0	0	0	0	0	0	0	0	0	0	0
OCC	0	1	0	2	2	3	0	0	1	0	0	0	0	0
IRS	0	3	49	0	23	25	15	0	12	0	29	0	0	0
AGENCY OVERALL	0	4	58	6	29	47	17	0	29	1	41	0	0	0

C. (2). REASONS FOR DENIAL ON APPEAL -- REASONS OTHER THAN EXEMPTIONS

Agency / Component	No Records	Records Referred at Initial Request Level	Request Withdrawn	Fee-Related Reason	Records not Reasonably Described	Improper Request for Other Reasons	Not Agency Record	Duplicate Request or Appeal	Request in Litigation	Appeal Based Solely on Denial of Request for Expedited Processing	Other * Explain in chart below
BEP	0	2	0	0	0	0	0	0	0	0	0
DO	5	1	1	0	0	1	0	1	0	1	0
FinCEN	0	0	0	0	1	0	0	0	0	0	0
Fiscal Service	32	0	0	0	0	0	0	0	0	0	0
MINT	0	0	0	0	0	0	0	0	0	0	0
TIGTA	2	2	0	0	0	2	0	0	0	0	0
TTB	0	0	0	0	0	0	0	0	0	0	0
OCC	3	0	7	0	1	1	0	0	1	1	0
IRS	1	0	0	0	0	0	0	0	0	0	0
AGENCY OVERALL	43	5	8	0	2	4	0	1	1	2	0

C. (3). REASONS FOR DENIAL ON APPEAL -- "OTHER" REASONS"

Agency / Component	Description of "Other" Reasons for Denial on Appeal from Chart C(2)	Number of Times "Other" Reason Was Relied Upon	TOTAL
BEP	N/A	0	0
DO	N/A	0	0
FinCEN	N/A	0	0
Fiscal Service	N/A	0	0
MINT	N/A	0	0
TIGTA	N/A	0	0
TTB	N/A	0	0
OCC	N/A	0	0
IRS	N/A	0	0
AGENCY OVERALL			0

C. (4). RESPONSE TIME FOR ADMINISTRATIVE APPEALS

Agency / Component	Median Number of Days	Average Number of Days	Lowest Number of Days	Highest Number of Days
BEP	38.00	239.67	29	652
DO	50.00	101.46	7	432
FinCEN	480.50	480.50	297	664
Fiscal Service	29.50	32.46	7	94
MINT	17.00	17.00	17	17
TIGTA	12	12.13	3	19
TTB	N/A	N/A	N/A	N/A
OCC	19	18.79	<1	42
IRS	19	20.6	4	88
AGENCY OVERALL	34.00	68.27	<1	664

C. (5). TEN OLDEST PENDING ADMINISTRATIVE APPEALS

Agency / Component		10th Oldest Appeal	9th	8th	7th	6th	5th	4th	3rd	2nd	Oldest Appeal
BEP	Date of Appeal	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	2025-09-23
	Number of Days Pending	0	0	0	0	0	0	0	0	0	5

DO	Date of Appeal	2020-06-02	2020-06-02	2020-06-02	2019-12-16	2019-09-12	2019-06-20	2018-10-04	2018-07-25	2018-07-09	2017-12-20
	Number of Days Pending	1333	1333	1333	1448	1512	1570	1746	1796	1808	1945
FinCEN	Date of Appeal	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	2022-11-23	2022-11-04
	Number of Days Pending	0	0	0	0	0	0	0	0	713	725
Fiscal Service	Date of Appeal	N/A	N/A	N/A	N/A	N/A	2025-09-30	2025-09-26	2025-09-22	2025-09-17	2025-08-28
	Number of Days Pending	0	0	0	0	0	1	2	6	9	22
MINT	Date of Appeal	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	2023-02-06	2022-10-28
	Number of Days Pending	0	0	0	0	0	0	0	0	664	730
TIGTA	Date of Appeal	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
	Number of Days Pending	0	0	0	0	0	0	0	0	0	0
TTB	Date of Appeal	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
	Number of Days Pending	0	0	0	0	0	0	0	0	0	0
OCC	Date of Appeal	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	2025-09-30
	Number of Days Pending	0	0	0	0	0	0	0	0	0	1
IRS	Date of Appeal	2025-09-16	2025-09-10	2025-09-10	2025-09-10	2025-09-09	2025-09-09	2025-09-05	2025-09-04	2025-08-28	2025-03-23
	Number of Days Pending	10	14	14	14	15	15	17	18	22	69
AGENCY OVERALL	Date of Appeal	2020-06-02	2020-06-02	2020-06-02	2019-12-16	2019-09-12	2019-06-20	2018-10-04	2018-07-25	2018-07-09	2017-12-20
	Number of Days Pending	1333	1333	1333	1448	1512	1570	1746	1796	1808	1945

VII. Processed and Pending FOIA Requests

A. FOIA REQUESTS -- RESPONSE TIME FOR ALL PROCESSED PERFECTED REQUESTS

Agency / Component	SIMPLE				COMPLEX				EXPEDITED PROCESSING			
	Median Number of Days	Average Number of Days	Lowest Number of Days	Highest Number of Days	Median Number of Days	Average Number of Days	Lowest Number of Days	Highest Number of Days	Median Number of Days	Average Number of Days	Lowest Number of Days	Highest Number of Days
BEP	50.00	160.42	<1	1370	316.00	639.12	14	1724	252.00	252.00	252	252
DO	4.00	17.09	<1	1353	2.00	111.38	<1	2846	1328.00	1016.50	1	1409
FinCEN	5.00	16.59	<1	182	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Fiscal Service	10.00	13.30	<1	544	1.00	23.60	<1	99	N/A	N/A	N/A	N/A
MINT	11.50	59.30	<1	875	1543.00	1543.00	1543	1543	N/A	N/A	N/A	N/A
TIGTA	3	4.15	<1	19	9	14.48	<1	272	21.5	21.5	11	32
TTB	7.00	15.92	<1	164	34.00	96.48	<1	359	N/A	N/A	N/A	N/A
OCC	1	10.64	<1	505	245.5	212.4	18	413	30	30	4	56
IRS	N/A	N/A	N/A	N/A	15	62.39	<1	1408	21	36.15	<1	404
AGENCY OVERALL	9.00	28.00	<1	1370	2.00	118.01	<1	2846	1312.00	863.60	<1	1409

B. PROCESSED REQUESTS -- RESPONSE TIME FOR PERFECTED REQUESTS IN WHICH INFORMATION WAS GRANTED

Agency / Component	SIMPLE				COMPLEX				EXPEDITED PROCESSING			
	Median Number of Days	Average Number of Days	Lowest Number of Days	Highest Number of Days	Median Number of Days	Average Number of Days	Lowest Number of Days	Highest Number of Days	Median Number of Days	Average Number of Days	Lowest Number of Days	Highest Number of Days
BEP	105.00	191.81	2	1108	357.50	663.75	148	1724	252.00	252.00	252	252
DO	30.00	70.45	<1	378	365.00	613.35	4	2846	1.00	1.00	1	1
FinCEN	28.00	46.03	<1	164	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Fiscal Service	11.00	14.91	<1	158	18.00	39.33	1	99	N/A	N/A	N/A	N/A
MINT	6.00	42.78	<1	328	1543.00	1543.00	1543	1543	N/A	N/A	N/A	N/A
TIGTA	7	8.38	1	18	17	24.2	2	272	21.5	21.5	11	32
TTB	15.00	31.78	2	164	135.00	136.50	10	359	N/A	N/A	N/A	N/A
OCC	1	8.88	<1	505	245.5	212.4	18	413	N/A	N/A	N/A	N/A
IRS	N/A	N/A	N/A	N/A	31	89.91	<1	1408	21	38.46	<1	404
AGENCY OVERALL	12.00	38.95	<1	1108	315.50	570.45	<1	2846	126.50	126.50	<1	404

C. PROCESSED SIMPLE REQUESTS -- RESPONSE TIME IN DAY INCREMENTS

Agency / Component	<1-20 Days	21-40 Days	41-60 Days	61-80 Days	81-100 Days	101-120 Days	121-140 Days	141-160 Days	161-180 Days	181-200 Days	201-300 Days	301-400 Days	401+ Days	TOTAL
BEP	31	36	8	2	1	16	2	3	2	5	12	15	10	143
DO	238	22	5	1	1	0	4	0	0	0	1	1	1	274
FinCEN	239	33	6	10	3	0	6	2	1	1	0	0	0	301
Fiscal Service	839	51	13	10	6	4	2	2	0	0	1	0	1	929
MINT	40	7	4	0	1	0	1	1	0	0	2	2	2	60
TIGTA	118	0	0	0	0	0	0	0	0	0	0	0	0	118
TTB	49	7	1	0	1	0	1	0	1	0	0	0	0	60
OCC	1769	128	25	8	6	6	2	1	1	1	17	6	1	1971
IRS	0	0	0	0	0	0	0	0	0	0	0	0	0	0
AGENCY OVERALL	3323	284	62	31	19	26	18	9	5	7	33	24	15	3856

D. PROCESSED COMPLEX REQUESTS -- RESPONSE TIME IN DAY INCREMENTS

Agency / Component	<1-20 Days	21-40 Days	41-60 Days	61-80 Days	81-100 Days	101-120 Days	121-140 Days	141-160 Days	161-180 Days	181-200 Days	201-300 Days	301-400 Days	401+ Days	TOTAL
BEP	2	1	0	0	0	0	0	1	1	0	3	2	7	17
DO	1164	20	18	9	8	9	7	4	2	2	15	22	118	1398
FinCEN	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Fiscal Service	4	0	0	0	1	0	0	0	0	0	0	0	0	5
MINT	0	0	0	0	0	0	0	0	0	0	0	0	1	1
TIGTA	165	9	3	0	2	0	0	2	0	0	1	0	0	182
TTB	10	3	1	0	1	1	1	2	0	1	4	1	0	25
OCC	1	1	0	0	0	2	0	0	0	0	2	3	1	10
IRS	3871	876	426	291	184	140	132	91	86	69	251	147	197	6761
AGENCY OVERALL	5217	910	448	300	196	152	140	100	89	72	276	175	324	8399

E. PROCESSED REQUESTS GRANTED EXPEDITED PROCESSING -- RESPONSE TIME IN DAY INCREMENTS

Agency / Component	<1-20 Days	21-40 Days	41-60 Days	61-80 Days	81-100 Days	101-120 Days	121-140 Days	141-160 Days	161-180 Days	181-200 Days	201-300 Days	301-400 Days	401+ Days	TOTAL
BEP	0	0	0	0	0	0	0	0	0	0	1	0	0	1
DO	1	0	0	0	0	0	0	0	0	0	0	0	3	4
FinCEN	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Fiscal Service	0	0	0	0	0	0	0	0	0	0	0	0	0	0
MINT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TIGTA	1	1	0	0	0	0	0	0	0	0	0	0	0	2
TTB	0	0	0	0	0	0	0	0	0	0	0	0	0	0
OCC	1	0	1	0	0	0	0	0	0	0	0	0	0	2
IRS	58	29	11	8	5	3	2	0	0	0	1	0	1	118
AGENCY OVERALL	61	30	12	8	5	3	2	0	0	0	2	0	4	127

F. PENDING REQUESTS -- ALL PENDING PERFECTED REQUESTS

Agency / Component	SIMPLE			COMPLEX			EXPEDITED PROCESSING		
	Number Pending	Median Number of Days	Average Number of Days	Number Pending	Median Number of Days	Average Number of Days	Number Pending	Median Number of Days	Average Number of Days
BEP	3	12	15	2	212	212	0	N/A	N/A
DO	67	86	129.21	1452	579.5	736.9	14	1182	1145.79
FinCEN	41	73	88.2	0	N/A	N/A	0	N/A	N/A
Fiscal Service	155	122	91.46	1	151	151	0	N/A	N/A
MINT	235	374	427.46	0	N/A	N/A	0	N/A	N/A
TIGTA	0	N/A	N/A	13	6	50.62	1	3	3
TTB	2	21.5	21.5	0	N/A	N/A	0	N/A	N/A
OCC	83	25	137.66	7	598	462.43	0	N/A	N/A
IRS	0	N/A	N/A	1195	65	159.1	69	50	81.59
AGENCY OVERALL	586	163	252.47	2670	572	735.78	84	1182	1145.79

G. PENDING REQUESTS -- TEN OLDEST PENDING PERFECTED REQUESTS

Agency / Component		10th Oldest Request	9th	8th	7th	6th	5th	4th	3rd	2nd	Oldest Request
BEP	Date of Receipt	N/A	N/A	N/A	N/A	N/A	2025-09-22	2025-09-12	2025-08-21	2024-11-25	2024-11-25
	Number of Days Pending	0	0	0	0	0	6	12	27	212	212
DO	Date of Receipt	2015-05-01	2015-04-24	2015-02-25	2015-01-30	2014-10-01	2014-10-01	2014-07-16	2014-06-27	2014-06-25	2014-06-17
	Number of Days Pending	2606	2611	2653	2670	2751	2751	2805	2817	2819	2825
FinCEN	Date of Receipt	2025-05-23	2025-04-28	2025-02-20	2025-02-20	2025-02-13	2024-12-30	2024-11-04	2024-09-03	2024-06-24	2024-03-26
	Number of Days Pending	88	107	154	154	158	189	226	269	318	380
Fiscal Service	Date of Receipt	2025-02-03	2025-02-03	2025-02-03	2025-02-03	2025-02-03	2025-02-03	2025-02-03	2025-01-31	2024-12-30	2024-06-11
	Number of Days Pending	166	166	166	166	166	166	166	167	189	326
MINT	Date of Receipt	2021-08-20	2021-08-13	2021-08-08	2021-06-07	2021-03-02	2021-02-24	2020-11-03	2020-10-06	2020-09-28	2020-07-16
	Number of Days Pending	1029	1034	1038	1081	1149	1153	1226	1245	1251	1302
TIGTA	Date of Receipt	2025-09-29	2025-09-30	2025-09-24	2025-09-22	2025-09-22	2025-09-22	2025-09-18	2025-09-17	2025-09-08	2023-05-04
	Number of Days Pending	1	3	4	6	6	6	8	9	16	600
TTB	Date of Receipt	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	2025-09-30	2025-07-30
	Number of Days Pending	0	0	0	0	0	0	0	0	1	43
OCC	Date of Receipt	2023-08-15	2023-07-21	2023-06-28	2023-05-10	2023-05-03	2023-05-02	2023-04-24	2023-03-31	2023-03-31	2023-03-16
	Number of Days Pending	532	549	565	598	603	604	610	626	626	637
IRS	Date of Receipt	2022-03-09	2022-03-03	2021-11-08	2021-11-05	2021-10-15	2021-10-07	2021-09-09	2020-11-12	2021-01-04	2020-12-04
	Number of Days Pending	890	894	971	972	987	992	1012	1180	1184	1202
AGENCY OVERALL	Date of Receipt	2015-05-01	2015-04-24	2015-02-25	2015-01-30	2014-10-01	2014-10-01	2014-07-16	2014-06-27	2014-06-25	2014-06-17
	Number of Days Pending	2606	2611	2653	2670	2751	2751	2805	2817	2819	2825

VIII. Requests for Expedited Processing and Fee Waiver

A. REQUESTS FOR EXPEDITED PROCESSING

Agency / Component	Number Granted	Number Denied	Median Number of Days to Adjudicate	Average Number of Days to Adjudicate	Number Adjudicated Within Ten Calendar Days
BEP	0	12	8.5	222.92	7
DO	1	571	1	3.96	518
FinCEN	0	22	1	0.41	22
Fiscal Service	0	5	4	3	5
MINT	0	11	5	6.55	8
TIGTA	3	13	3	4.19	16
TTB	0	58	1	2.83	55
OCC	1	1	1	1	2
IRS	187	362	4	6.34	482
AGENCY OVERALL	192	1055	1	7.65	1115

B. REQUESTS FOR FEE WAIVER

Agency / Component	Number Granted	Number Denied	Median Number of Days to Adjudicate	Average Number of Days to Adjudicate
BEP	1	3	770	821.25
DO	60	1876	1	11.42
FinCEN	0	29	1	1
Fiscal Service	0	1	20	20
MINT	0	5	1	43.8
TIGTA	4	0	1	1
TTB	0	2	1	1
OCC	2	1	2	2.67
IRS	133	73	3	9.17
AGENCY OVERALL	200	1990	1	12.95

IX. FOIA Personnel and Costs

Agency / Component	PERSONNEL			COSTS		
	Number of "Full-Time FOIA Employees"	Number of "Equivalent Full-Time FOIA Employees"	Total Number of "Full-Time FOIA Staff"	Processing Costs	Litigation-Related Costs	Total Costs
BEP	2	0.00	2.00	243889.00	0.00	243889.00
DO	24	9.50	33.50	5668489.00	1593084.00	7261573.00
FinCEN	1	1.00	2.00	317875.00	310000.00	627875.00
Fiscal Service	2	0.00	2.00	320000.00	0.00	320000.00
MINT	1	0.00	1.00	136658.00	0.00	136658.00
TIGTA	0	4.00	4.00	244694.62	0.00	244694.62
TTB	1	0.34	1.34	244694.00	0.00	244694.00
OCC	9	2.00	11.00	2026410.00	0.00	2026410.00
IRS	17	46.05	63.05	8214334.00	533493.00	8747827.00
AGENCY OVERALL	57	62.89	119.89	17417043.62	2436577.00	19853620.62

Treasury had 31 employees enroll in the Deferred Resignation Program during the Fiscal Year.

X. Fees Collected for Processing Requests

Agency / Component	Total Amount of Fees Collected	Percentage of Total Costs
BEP	0.00	0.0000
DO	858.00	0.0200
FinCEN	0.00	0.0000
Fiscal Service	9012.00	2.8200
MINT	0.00	0.0000
TIGTA	0.00	0.0000
TTB	70.00	0.0300
OCC	20228.00	1.0000
IRS	13538.00	0.1600
AGENCY OVERALL	43706.00	0.2500

XI. Use of Subsection (c) Exclusions and Proactive Disclosures

A. NUMBER OF TIMES SUBSECTION (C) USED

Agency / Component	Number of Times Subsection Used
BEP	0
DO	0
FinCEN	0
Fiscal Service	0
MINT	0
TIGTA	0
TTB	0
OCC	0
IRS	0
AGENCY OVERALL	0

B. NUMBER OF SUBSECTION (A)(2) POSTINGS

Agency / Component	Number of Records Posted by the FOIA Office	Number of Records Posted by Program Offices
BEP	31	0
DO	38	5629
FinCEN	0	0
Fiscal Service	1	0
MINT	0	0
TIGTA	1	0
TTB	7	0
OCC	66	25
IRS	6	3680
AGENCY OVERALL	150	9334

XII. Backlogs, Consultations, and Comparisons

A. BACKLOGS OF FOIA REQUESTS AND ADMINISTRATIVE APPEALS

Agency / Component	Number of Backlogged Requests as of End of Fiscal Year	Number of Backlogged Appeals as of End of Fiscal Year
BEP	5	0
DO	1533	52
FinCEN	38	2
Fiscal Service	100	1
MINT	228	2
TIGTA	1	0
TTB	1	0
OCC	52	0
IRS	823	2
AGENCY OVERALL	2781	59

B. CONSULTATIONS ON FOIA REQUESTS -- RECEIVED, PROCESSED, AND PENDING CONSULTATIONS

Agency / Component	Number of Consultations Received from Other Agencies that were Pending at the Agency as of Start of the Fiscal Year	Number of Consultations Received from Other Agencies During the Fiscal Year	Number of Consultations Received from Other Agencies that were Processed by the Agency During the Fiscal Year	Number of Consultations Received from Other Agencies that were Pending at the Agency as of End of the Fiscal Year
BEP	0	2	2	0
DO	31	93	102	22
FinCEN	2	12	11	3
Fiscal Service	1	13	12	2
MINT	6	5	9	2
TIGTA	0	11	11	0
TTB	0	1	1	0
OCC	1	16	17	0
IRS	11	52	62	1
AGENCY OVERALL	52	205	227	30

After reviewing its database, Treasury updated the number of consultations pending at the start of the Fiscal Year for the following components: DO and IRS.

C. CONSULTATIONS ON FOIA REQUESTS -- TEN OLDEST CONSULTATIONS RECEIVED FROM OTHER AGENCIES AND PENDING AT THE AGENCY

Agency / Component		10th Oldest Consultation	9th	8th	7th	6th	5th	4th	3rd	2nd	Oldest Consultation
BEP	Date	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
	Number of Days	0	0	0	0	0	0	0	0	0	0
DO	Date	2022-10-20	2021-11-01	2021-09-29	2021-06-23	2021-06-21	2021-03-23	2020-12-04	2018-10-16	2018-07-31	2018-07-02
	Number of Days	736	980	1002	1070	1072	1134	1205	1739	1792	1812
FinCEN	Date	N/A	N/A	N/A	N/A	N/A	N/A	N/A	2025-09-30	2025-08-26	2025-08-05
	Number of Days	0	0	0	0	0	0	0	1	24	39
Fiscal Service	Date	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	2025-09-09	2025-09-04
	Number of Days	0	0	0	0	0	0	0	0	15	18
MINT	Date	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	2025-05-28	2023-12-21
	Number of Days	0	0	0	0	0	0	0	0	86	444
TIGTA	Date	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
	Number of Days	0	0	0	0	0	0	0	0	0	0
TTB	Date	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
	Number of Days	0	0	0	0	0	0	0	0	0	0
OCC	Date	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
	Number of Days	0	0	0	0	0	0	0	0	0	0
IRS	Date	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	2025-09-17
	Number of Days	0	0	0	0	0	0	0	0	0	9
AGENCY OVERALL	Date	2022-10-20	2021-11-01	2021-09-29	2021-06-23	2021-06-21	2021-03-23	2020-12-04	2018-10-16	2018-07-31	2018-07-02
	Number of Days	736	980	1002	1070	1072	1134	1205	1739	1792	1812

D. (1). COMPARISON OF NUMBERS OF REQUESTS FROM PREVIOUS AND CURRENT ANNUAL REPORT -- REQUESTS RECEIVED AND PROCESSED

Agency / Component	NUMBER OF REQUESTS RECEIVED		NUMBER OF REQUESTS PROCESSED	
	Number Received During Fiscal Year from Last Year's Annual Report	Number Received During Fiscal Year from Current Annual Report	Number Processed During Fiscal Year from Last Year's Annual Report	Number Processed During Fiscal Year from Current Annual Report
BEP	138	166	77	241
DO	1647	2581	1799	2284
FinCEN	307	425	328	389
Fiscal Service	561	1160	557	1027
MINT	169	162	50	75
TIGTA	357	537	358	523
TTB	115	108	121	122
OCC	1840	2014	1787	2033
IRS	8169	9340	7610	9811
AGENCY OVERALL	13303	16493	12687	16505

D. (2). COMPARISON OF NUMBERS OF REQUESTS FROM PREVIOUS AND CURRENT ANNUAL REPORT -- BACKLOGGED REQUESTS

Agency / Component	Number of Backlogged Requests as of End of the Fiscal Year from Previous Annual Report	Number of Backlogged Requests as of End of the Fiscal Year from Current Annual Report
BEP	65	5
DO	1242	1533
FinCEN	4	38
Fiscal Service	4	100
MINT	191	228
TIGTA	3	1
TTB	12	1
OCC	62	52
IRS	1208	823
AGENCY OVERALL	2791	2781

After reviewing its database, Treasury updated the number of backlogged requests at the end of the Fiscal Year from the previous annual report for the following components: BEP, DO, Mint, and OCC.

E. (1). COMPARISON OF NUMBERS OF ADMINISTRATIVE APPEALS FROM PREVIOUS AND CURRENT ANNUAL REPORT -- APPEALS RECEIVED AND PROCESSED

Agency / Component	NUMBER OF APPEALS RECEIVED		NUMBER OF APPEALS PROCESSED	
	Number Received During Fiscal Year from Last Year's Annual Report	Number Received During Fiscal Year from Current Annual Report	Number Processed During Fiscal Year from Last Year's Annual Report	Number Processed During Fiscal Year from Current Annual Report
BEP	0	3	1	3
DO	20	34	17	13
FinCEN	0	0	3	2
Fiscal Service	10	52	9	48
MINT	0	1	0	1
TIGTA	4	23	4	23
TTB	5	0	5	0
OCC	20	19	19	19
IRS	98	161	98	152
AGENCY OVERALL	157	293	156	261

E. (2). COMPARISON OF NUMBERS OF ADMINISTRATIVE APPEALS FROM PREVIOUS AND CURRENT ANNUAL REPORT -- BACKLOGGED APPEALS

Agency / Component	Number of Backlogged Appeals as of End of the Fiscal Year from Previous Annual Report	Number of Backlogged Appeals as of End of the Fiscal Year from Current Annual Report
BEP	1	0
DO	34	52
FinCEN	4	2
Fiscal Service	0	1
MINT	3	2
TIGTA	0	0
TTB	0	0
OCC	0	0
IRS	5	2
AGENCY OVERALL	47	59